Docket No.: OGOSH34USA

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE.

Application No. : 10/540,638 Confirmation No. 5367

Applicant : Yasuhiro Yamakoshi

371 Filed : June 23, 2005

Art Unit : 4116

Examiner : Vanessa T. Velasquez

Customer No. : 00270

Title : NICKEL ALLOY SPUTTERING TARGET

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

AMENDMENT

Sir:

This is an Amendment in response to the non-final Office Action dated November 29, 2007. Kindly amend the application as set forth below.

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 7 of this paper.